



THE ELECTRIC BRIEFCASE

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HOT Topic for November: Guidance on Filing Tax Returns



HIGHLIGHTS

Section 521(e)(2) now requires that the debtor provide to the trustee a copy of the debtor's federal tax return "for the most recent tax year" prior to the commencement of the case. The debtor is obligated to do so no later than 7 days before the meeting of creditors. The debtor is also obligated to provide a copy of this tax return to any creditor who makes a timely request for one. Copies of tax returns provided under Section 521(e)(2) **do not** need to be filed with the Court.

The only time a debtor is required to file tax return information with the Court is when a motion has been filed under Section 521(f) and the Court has specifically ordered that the debtor file copies of returns for tax years while the case is pending, or for years prior to the commencement of the case which the debtor had not in fact filed a return previously.

Unless ordered to do so under Section 521(f), debtors **should not** file tax returns with the Court. Tax information required under Section 521(e)(2) should be provided directly to the trustee and any requesting creditor.



NOVEMBER FACT COMPARISON

In September 2005:

215 attorneys filed
7,797 pleadings electronically

In September 2004:

141 attorneys filed
2,729 pleadings electronically

New petitions filed by Electronic Case Filers:

79% in September 2005
74% year to date

65% September 2004
53% year to date



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ALL OF OUR ECF
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